

***What Every Member of the
Trade Community Should Know About:***

Coated Nonalloy Flat-Rolled Steel



An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

March, 2000

NOTICE:

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community’s rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Coated Nonalloy Flat-Rolled Steel*** as part of a series of informed compliance publications regarding the classification and origin of imported merchandise. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Stuart P. Seidel,
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Introduction

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

Classification of merchandise under the Harmonized Tariff Schedule of the United States is in accordance with the General Rules of Interpretation (GRI's). GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes (Legal Note/L.N.).

The Harmonized Commodity Description and Coding System Explanatory Notes (E.N.) constitute the official interpretation of the HTSUS. While not legally binding nor dispositive, the E.N.s provide a commentary on the scope of each heading of the HTSUS and are generally indicative of the proper interpretation of these headings. See T.D. 89-80, 54 FR 35127, 35128 (August 23, 1989).

Coated Nonalloy Flat-Rolled Steel

Metallic and non-metallic coatings protect steel from corrosive elements found in the environment. Certain coatings are decorative as well, improving the appearance of the steel. There are numerous and varied applications for coated flat-rolled steel.

These include structural components, automotive parts, food and beverage containers, household and cooking appliances, and various types of equipment and machinery.

Headings **7210** and **7212**, Harmonized Tariff Schedule of the United States, (HTSUS), provide for flat-rolled products of iron or nonalloy steel which are clad, plated or coated. Most clad, plated or coated flat-rolled products will be classified under these two major headings:

Heading **7210** covers flat-rolled products of iron or nonalloy steel, **of a width of 600 mm or more**, clad, plated or coated.

Heading **7212** covers flat-rolled products of iron or nonalloy steel, **of a width of less than 600 mm**, clad, plated or coated.

In order to classify a product under one of the above headings, the product must be of nonalloy steel, it must be flat-rolled as legally defined in the tariff (HTSUS) and it must be clad, plated or coated.

What is a flat-rolled product?

Flat-rolled products are defined in HTSUS Chapter 72 Note 1. (k) as:

“Rolled products of solid rectangular (other than square) cross section... in the form of:

- coils of successively superimposed layers (like Scotch tape or a roll of paper towels), or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least 10 times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.”

-Example: Flat-rolled steel strip in spirally oscillated coils, that is, wound back and forth across a spool, is **not in coils of successively superimposed layers** and therefore doesn't meet the tariff definition for flat-rolled products.

-Example: A flat-rolled product of solid rectangular cross section in straight lengths having a thickness of 4.75 mm and a width of 140 mm does not meet the dimensional requirements specified in the above legal note. Although it is a flat-rolled product in straight lengths, it is not a flat-rolled product for tariff purposes.

What is clad, plated or coated?

The Explanatory Notes (EN's) to heading 7210 state that the expression “clad, plated or coated” applies to products which were subjected to one of the treatments described in Part (C)(2), Items (d)(iv), (d)(v) and (e) of the General Explanatory Note to

this Chapter:

- (C) **Subsequent manufacture and finishing**
 - (2) **Surface treatments**
 - (d) **Surface finishing treatment, including:**
 - (iv) **coating with metal (metallisation)...**
 - (v) **coating with non-metallic substances...**
 - (e) **Cladding**

The products of these headings may be coated with metal, they may be coated with non-metallic coatings, they may be clad or they may be coated with any combination of metallic and non-metallic coatings.

-Metal (metallic) coatings: Some commonly used metallic coatings for steel are zinc, tin,terne metal, lead, aluminum, aluminum-zinc alloy, chromium, nickel, cadmium, copper, bronze, brass, silver and gold. Various processes are used to apply metallic coatings to steel. The main processes used for applying metallic coatings to flat-rolled steel products are the hot-dip process where the steel to be coated is immersed in a bath of molten metal and the electrolytic process which, simply put, is applying a coating of another metal on steel by means of an electric current and an electrolytic solution.

-Non-metallic coatings: Some commonly used non-metallic coatings are paint, varnish, lacquer, plastic, enamel and ceramic.

-Cladding: Cladding is defined in Part (C)(2), item (e) of the General Explanatory Note to Chapter 72 as “the association of layers of metals of different colours or natures by molecular interpenetration of the surfaces in contact.” Various methods of cladding are described in this EN. They include pouring molten cladding metal on the base metal, followed by rolling; simple hot-rolling of the cladding metal to the basic metal to ensure efficient welding; any other method of deposition or superimposition of the cladding metal followed by any mechanical or thermal process to ensure welding. (Note: base metal clad with precious metal is classified in Chapter 71)

What is not clad, plated or coated?

Certain surface treatments are not considered to be cladding, plating or coating.

-Example: Flat-rolled products merely treated with rust preventative coatings such as oil, wax, silicates and acrylic-based dry film lubricants are not “clad, plated or coated” for purposes of classification under headings 7210 and 7212.

Certain surface finishing treatments including chemical surface treatments are not considered to be cladding, plating or coating.

-Example: Flat-rolled products subjected to chromating or phosphate treatments or to blueing, bronzing or browning are not “clad, plated or coated” for purposes

of classification under headings 7210 and 7212.

See Part (IV)(C)(2), Items (c) and (d)(ii) & (iii) of the General Explanatory Notes to Chapter 72.

Classification Guidelines

-Last process: For the purpose of headings 7210 and 7212, products subjected to more than one type of coating, plating or cladding are to be classified according to the **last** process. However, chemical surface treatments (such as chromating) are **not** regarded as the last process. See the Subheading Explanatory Notes to heading 7210.

-Example: Steel plated with zinc (galvanized) and then painted will be classified under the HTS subheading “painted, varnished or coated with plastics”.

-Example: Steel plated with zinc (galvanized) and chromate treated will be classified under the HTS subheading “plated or coated with zinc”.

-Combination coatings: Flat-rolled products coated or plated with a combination coating such as aluminum-zinc alloy or zinc-nickel alloy are always classified based on which metal in the coating predominates by weight. This is in accordance with HTS Section XV Notes 5. (a), 5. (c) and 6.

Note 5. (a) states: “An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.”

-Example: An **alloy** of base metals such as **aluminum-zinc alloy** is to be classified as an alloy of the metal which **predominates by weight** over each of the other metals, e.g., **aluminum 55%**, zinc 44%.

Note 5. (c) states: “In this section the term “alloys” includes... heterogeneous intimate mixtures obtained by melting...”

Note 6. states: “Unless the context otherwise requires, any reference in the tariff schedule to a base metal includes a reference to alloys which, by virtue of note 5 above, are to be classified as alloys of that metal.”

-Example: “**Coated with aluminum**” would include products coated with an **aluminum-zinc alloy coating**, e.g. **aluminum 55%**, zinc 44%.

-Clad products: HTS Chapter 72 Note 2 states “Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.”

-Example: Flat-rolled nonalloy steel clad with stainless steel in which the nonalloy steel predominates by weight will be classified in Subchapter II of Chapter 72, IRON AND NONALLOY STEEL under the appropriate subheadings

of headings 7210 or 7212, rather than under a subheading for flat-rolled products of stainless steel in Subchapter III of Chapter 72, STAINLESS STEEL.

In classifying ferrous metals clad with non-ferrous metals, HTSUS Section XV Note 7 states that articles of base metals (e.g., iron, steel, copper, nickel, aluminum, lead, zinc, tin, etc.) containing two or more base metals will be classified as products of the base metal which predominates by weight.

-Example: Flat-rolled nonalloy steel clad with aluminum in which the nonalloy steel predominates by weight will be classified in Chapter 72, IRON AND STEEL, under headings 7210 or 7212 rather than in Chapter 76, ALUMINUM AND ARTICLES THEREOF.

Industry specifications

The American Society for Testing and Materials (ASTM) publishes standard specifications for a multitude of different products. Annual Book of ASTM Standards, Section I, Iron and Steel Products, Volume 01.06, Coated Steel Products, contains standard specifications for products which are the subject of this report. Knowing the applicable ASTM specification for a particular product aids in determining the proper classification of such product.

Classification of clad, plated or coated flat-rolled nonalloy steel products

Heading 7210: All subheadings under heading 7210 cover flat-rolled products of iron or nonalloy steel, **of a width of 600 mm or more.**

Heading 7212: All subheadings under heading 7212 cover flat-rolled products of iron or nonalloy steel, **of a width of less than 600 mm.**

***Note:** Certain metal coatings are specifically provided for in the subheadings of heading 7210, but not under the subheadings of heading 7212: lead and terne metal, chromium oxides or chromium and chromium oxides and aluminum, including aluminum-zinc. Flat-rolled products of heading 7212 coated or plated with such metals will be classified under subheading 7212.50.00 which provides for "Otherwise coated or plated". An asterisk * will appear when this occurs.

Remember: When classifying a product under any of the following subheadings, refer to the Classification Guidelines to see whether any of these guidelines are applicable.

Plated or coated with tin (Subheadings 7210.11, 7210.12 and 7212.10)

These flat-rolled products are plated or coated with tin usually by electrolytic deposition. Some uses for this material include food and beverage containers and

electronic equipment. Flat-rolled products of nonalloy steel made to the following ASTM specifications would be classified under these subheadings unless the Classification Guidelines indicate otherwise.

- A 624**, Standard Specification for Tin Mill Products, Electrolytic Tin Plate, Single Reduced
- A 626**, Standard Specification for Tin Mill Products, Electrolytic Tin Plate, Double Reduced
- A 599**, Standard Specification for Tin Mill Products, Electrolytic Tin-Coated, Cold-Rolled Sheet

***Plated or coated with lead, including terne-plate (Subheadings 7210.20 and *7212.50.00)**

Terne metal is an alloy of lead and tin. The lead/tin combination varies, for example, lead with 3%-15% by weight of tin. There are also nickel-terne combination coatings (NI-TERNE). The nickel coating is under the lead-tin coating for extra corrosion-resistance.

-Example: Steel sheet coated with **nickel-terne alloy** (NI-TERNE) combination coatings would be classified here because products subjected to more than one type of coating, plating or cladding are classified according to the last process. The last process is the terne (lead-tin) coating.

Some of the uses for this type of coated material include roofing, gutters, down spouts, oil filter shells, radiator parts, oil cans, paint containers, file drawer tracks, fire doors and frames, automotive fuel tanks and small fuel tanks for lawn mowers, tractors and outboard motors. Flat-rolled products of nonalloy steel made to the following ASTM specification would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

- A 308**, Standard Specification for Steel Sheet, Terne (Lead-Tin Alloy) Coated by the Hot-Dip Process

Plated or coated with zinc (galvanized) (Subheadings 7210.30, 7210.41 7210.49, 7212.20 and 7212.30)

In addition to **barrier** protection, zinc and zinc-alloys offer **sacrificial** protection. If a steel sheet coated with zinc is scratched or nicked on the surface, the zinc sacrifices itself to protect the steel. This is also called galvanic action. Some metals, such as zinc, are more electrochemically active than other metals, such as steel. These more active metals provide sacrificial protection to less active metals.

Electrolytically plated or coated with zinc (galvanized) (Subheadings 7210.30 and 7212.20)

These products are coated with zinc or with zinc-nickel alloy (9-16% nickel/balance zinc) by means of electrolytic deposition--applying a coating of another metal on steel by means of an electric current and electrolytic solution. Some uses for such coated material include automotive body parts, appliances and architectural applications. Flat-rolled products of nonalloy steel made to the following ASTM specifications would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

- A 591**, Standard Specification for Steel Sheet, **Electrolytic** Zinc-Coated, for Light Coating Mass Applications
- A 879**, Standard Specification for Steel Sheet, Zinc Coated by the **Electrolytic Process** for Applications Requiring Designation of the Coating Mass on Each Surface
- A 918**, Standard Specification for Steel Sheet, Zinc-Nickel Alloy Coated by the **Electrolytic Process** for Applications Requiring Designation of the Coating Mass on Each Surface

As is illustrated here, if the applicable specification is known, it becomes easier to properly classify the product. The above specifications are for **electrolytically zinc-coated products**, and subheadings **7210.30** and **7212.20** cover products **electrolytically plated or coated with zinc**.

Otherwise plated or coated with zinc (hot-dip galvanized and Galvannealed) (Subheadings 7210.41, 7210.49 and 7212.30)

The vast majority of products covered by these subheadings are those that have been hot-dip galvanized, that is, immersed in a bath of molten zinc. Most zinc-coated steel is processed by hot-dip galvanizing. The hot-dip galvanizing process results in a zinc coating having a crystal structure or "spangled" finish. This galvanized coating provides excellent sacrificial protection. Some uses for such coated material include air conditioning equipment, automotive parts—body panels and structural members, building panels, ductwork and garbage cans. Galvannealed products are classified under these subheadings. Galvannealed products are coated with zinc on both sides and are heat treated after the zinc coating is applied. The heat treatment converts the coating to a zinc-iron alloy (10-12% iron/balance zinc). This coating is harder and more scratch-resistant than regular galvanized and corrodes more slowly than pure zinc coating. Some uses for such coated material include automotive parts--both exposed and unexposed applications, buses and trucks, garage doors, highway signs and vending machines. Flat-rolled products of nonalloy steel made to the following ASTM specification would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

A 653, Standard Specification for Steel Sheet, Zinc-Coated (Galvanized) or Zinc-Iron Alloy-Coated (Galvannealed) by the Hot-Dip Process

Chromate and phosphate treatments may be used on zinc-coated surfaces to provide extra corrosion resistance or for providing a good adherent base for later paint treatments. Phosphate coatings or other chemical surface treatments are **NOT** considered the “last coating, plating, cladding process” for classification purposes. Therefore, a galvanized flat-rolled product that has been phosphatized or chromate treated will be classified under the subheading “plated or coated with zinc”.

Subheading 7210.41 covers **corrugated** flat-rolled products otherwise plated or coated with zinc. The Chapter 72 Explanatory Notes state that “corrugated flat-rolled products” means those products having a regular wave pattern in the form of a curved (e.g., sinusoidal) line. “Ribbed” products having an angular profile (e.g., square, triangular or trapezoidal) are not considered corrugated flat-rolled products.

***Plated or coated with chromium oxides or with chromium and chromium oxides (Subheadings 7210.50 and *7212.50)**

Electrolytic chromium-coated steel is also referred to as **tin-free steel** (“TFS”). This is black plate (very thin cold-rolled steel) electrolytically plated with metallic chromium plus a chromium-oxide film. Some of the uses for such coated products include beer and soda three-piece cans and ends, ends for food cans and caps and crowns for glass containers. Flat-rolled products of nonalloy steel made to the following ASTM specification would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

A 657, Standard Specification for Tin Mill Products, Black Plate, Electrolytic Chromium-Coated, Single and Double Reduced (Note: Black Plate is uncoated cold rolled sheet used as a precursor for tinplate. It is classified in subheading 7209.18.25)

***Plated or coated with aluminum (Subheadings 7210.61, 7210.69 and *7212.50)**

The products classified under these subheadings include those plated or coated with pure aluminum, products coated or plated with “combination” or alloy coatings such as aluminum-zinc alloy coatings and aluminum-silicon alloy coatings where aluminum predominates by weight over each of the other metals.

Plated or coated with aluminum-zinc alloys (Subheadings 7210.61 and *7212.50)

These products are coated with **aluminum-zinc alloys**. **Subheading 7210.61** is a fairly new subheading that made its debut in the 1996 Harmonized Tariff Schedule of the United States. Aluminum predominates by weight in this “combination” coating.

-Example: GALVALUME sheet, coated by the hot-dip process and containing, by weight, approximately 55% aluminum, 1.6% silicon and the balance zinc, would be classified under these subheadings.

Some uses for such coated products include building panels, industrial roofing and siding, automotive under-body parts and mufflers, freezers, home laundry appliances, playground equipment and outdoor furniture. Flat-rolled products of nonalloy steel made to the following ASTM specification would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

A 792, Standard Specification for Steel Sheet, 55 % Aluminum-Zinc Alloy-Coated by the Hot-Dip Process

Other (plated or coated with aluminum) (Subheadings 7210.69 and *7212.50)

Products covered by these subheadings include **other aluminum plated or coated** flat-rolled products.

-Example: Steel sheet hot-dip coated with **pure aluminum** or hot-dip coated with **aluminum-silicon alloy** combination coatings (5-11% silicon/balance aluminum) would be classified under these subheadings.

Some uses for such coated products include baking pans, furnaces, space heaters and incinerators. Flat-rolled products of nonalloy steel made to the following ASTM specification would be classified under these subheadings unless the Classification Guidelines indicate otherwise:

A 463, Standard Specification for Steel Sheet, Aluminum-Coated, by the Hot-Dip Process

Painted, varnished or coated with plastics (Subheadings 7210.70 and 7212.40)

The products classified under these subheadings include those that have been coated with paint, varnish, lacquer or plastics. Some examples of these coatings are plastisols, polyesters, epoxies, acrylics and polyvinyl chloride (PVC). These subheadings would also include products coated with zinc-rich primers such as Zincrometal. Headquarters ruling 081803, dated August 15, 1990, addresses the issue of whether Zincrometal coated products are classifiable as products coated or plated with metal (zinc) or as products painted or varnished. Zincrometal is described in this ruling as a two-coat system consisting of a base coat and a top coat. The base coat is a water-based dispersion containing chromic acid and the top coat is composed of zinc dust encapsulated in an epoxy resin binder. These coatings are applied to the steel and baked. Headquarters ruled that since Zincrometal is considered an organic paint coating and there is no metal to metal bond with the coating and the substrate, Zincrometal coated products are classifiable as painted products.

Since products subjected to **more than one** type of coating plating or cladding are to be classified according to the **last** process, these subheadings include products that have been metal coated or plated or clad and then painted, varnished or coated with plastics. **Subheading 7210.70.60** covers products that are first coated or plated with metal or clad and then painted, varnished or coated with plastics. **Subheading 7210.70.30** covers products that are painted, varnished or coated with plastics but not coated or plated with metal and not clad. **Subheading 7212. 40** covers both products that are first coated or plated with metal or clad and then painted, varnished and coated with plastics and products that are painted, varnished or coated with plastics but not coated or plated with metal and not clad.

Clad (Subheadings 7210.90.10 and 7212.60.00)

Clad metals are composite metals. Cladding, as previously described, is the association of layers of metal of different natures by molecular interpenetration of the surfaces in contact. Types of clad materials include stainless steel on carbon or nonalloy steel, stainless steel on copper, copper on steel, aluminum on steel and nickel on steel. HTS Section XV, Note 7 and Chapter 72, Note 2 govern the classification of clad products. Refer to **Classification Guidelines, Clad products** for examples of classifying clad products.

Other (otherwise plated or coated) (Subheadings 7210.90.60, 7210.90.90 and 7212.50)

These subheadings cover all other plated or coated products **not covered by the previous subheadings**. This includes any products of heading 7210 coated with metal other than tin, lead, terne-plate, zinc, chromium and chromium oxides, aluminum **or** with non-metallic coatings other than paint, varnish or plastics **or** clad. Thus, such products that are electrolytically coated or plated with base metals not specifically provided for are classified under **subheading 7210.90.60**. All other products having metallic or nonmetallic coatings not specifically provided for are classified under **subheading 7210.90.90**.

-Example: Aluminum plated (NOT electrolytically plated) sheet measuring over 600 mm in width with a porcelain enamel coating baked on the aluminum layer will be classified under subheading 7210.90.90. Products subjected to more than one type of coating, plating or cladding are classified according to the last process. The last process is the enamel coating, a nonmetallic coating other than paint, varnish or plastic.

Any products of heading 7212 coated with metal other than tin or zinc **or** with nonmetallic coatings other than paint, varnish or plastics **or** clad are classified under **subheading 7212.50**.

-Example: See examples provided throughout this report that are indicated by an asterisk (*).

Invoicing

It is important to provide a detailed description of the imported product to ensure proper classification. For coated nonalloy flat-rolled steel, the description should include the grade of steel (chemical composition) and the dimensions of the product (including whether it is in coils or cut-to-length). If the product is in coil form, specify whether it is in coils of successively superimposed layers or spirally oscillated. The type of coating or coatings (if there is more than one coating) should be clearly indicated, along with the sequence in which the coatings are applied. For combination or alloy coatings, include the percent, by weight, of each of the metals in the coating. The method of coating/plating (e.g., electrolytic coating, hot-dip coating, etc.) should be provided. Any applicable specifications such as ASTM specifications should also be supplied.

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Additional Information

The Internet

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>.

Customs Regulations

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

Customs Bulletin

The *Customs Bulletin and Decisions* ("*Customs Bulletin*") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054.

Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00.
- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior

executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.

- *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.
- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the “*What Every Member of the Trade Community Should Know About...*” series. As of the date of this publication, the subjects listed below were available.

- ⁴ 1. Customs Value (15/96, ⁴Revised 12/99)
- ¹ 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)
- ¹ 3. NAFTA for Textiles & Textile Articles (5/14/96)
- 4. Buying & Selling Commissions (16/96, Revised 1/2000)
- ¹ 5. Fibers & Yarn (8/96)
- ³ 6. Textile & Apparel Rules of Origin (110/96, Revised 11/98)
- ¹ 7. Mushrooms (10/96)
- ¹ 8. Marble (11/96)
- ¹ 9. Peanuts (11/96)
- 10. Bona Fide Sales & Sales for Exportation (111/96, Revised 1/2000)
- ² 11. Caviar (2/97)

- ² 12. Granite (2/97)
- ² 13. Distinguishing Bolts from Screws (5/97)
- ² 14. Internal Combustion Piston Engines (5/97)
- ² 15. Vehicles, Parts and Accessories (5/97)
- ² 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- ² 17. Tariff Classification (11/97)
- ² 18. Classification of Festive Articles (11/97)
- ³ 19. Ribbons & Trimmings (1/98)
- ³ 20. Agriculture Actual Use (1/98)
- ³ 21. Reasonable Care (1/98)
- ³ 22. Footwear (1/98)
- ³ 23. Drawback (3/98)
- ³ 24. Lamps, Lighting and Candle Holders (3/98)
- ³ 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- ³ 26. Rules of Origin (5/98)
- ³ 27. Records and Recordkeeping Requirements (6/98)
- ³ 28. ABC's of Prior Disclosure (6/98)
- ³ 29. Gloves, Mittens and Mitts (6/98)
- ³ 30. Waste & Scrap under Chapter 81 (6/98)
- ³ 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- ³ 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- ⁴ 33. Knit to Shape Apparel Products (1/99)
- ⁴ 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- ⁴ 35. Customs Enforcement of Intellectual Property Rights (6/99)
- ⁴ 36. Classification of Children's Apparel (6/99)
- ⁴ 37. Accreditation of Laboratories and Gaugers (⁴9/99, Revised 3/2000)
- ⁴ 38. Classification of Sets (9/99)
- ⁴ 39. Marking Requirements for Wearing Apparel (9/99)
- ⁴ 40. Fiber Trade Names & Generic Terms (11/99)
- ⁴ 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- 43. Soldering and Welding Machines and Apparatus (1/2000)
- 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00, Revised 3/2000)
- 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- 48. Customs Brokers (3/2000)
- 49. Proper Deductions of Freight and Other Costs from Customs Value (3/2000)
- 50. Table and Kitchen Glassware (3/2000)
- 51. Coated Nonalloy Flat-Rolled Steel (3/2000)

■ indicates publications which are, or will be, available for downloading from the Customs website on the Internet: <http://www.customs.gov>

¹ denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

² denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

³ denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998.

⁴denotes reprinted in *33 Customs Bulletin No. 51*, December 22, 1999

Check the Customs Internet website for more recent publications.

Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054. This publication is also available on the Customs Service Internet website.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

“Your Comments are Important”

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

REPORT SMUGGLING 1-800-BE-ALERT



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